DOCUMENT RESUME

ED 243 942 TM 840 255

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TITLE Evaluation, Ethnography, and Auditing in Educational Research: Methodological and Conceptual Comparisons.
PUB DATE Apr 84
NOTE 12p.; Paper presented at the Annual Meeting of the American Educational Research Association (68th, New Orleans, LA, April 23-27, 1984).
PUB TYPE Speeches/Conference Papers (150) -- Viewpoints (120)

EDRS PRICE MF01/PC01 Plus Postage.
DESCRIPTORS *Educational Administration; Ethnography; *Evaluation Methods; Financial Policy; Political Influences
IDENTIFIERS Auditors; *Audits

ABSTRACT

The most important distinction between evaluation (in the psychometric tradition), ethnography, and auditing is that they are guided by three distinctively separate principles. The underlying principle guiding evaluation is assessment. Ethnography is guided by description. Auditing uses description and assessment to establish an opinion on existing fiscal and operational controls in an organization. Auditing, like ethnography, requires a survey period in which the auditor determines the most important areas of investigation. The end product is a plan used to assess the degree of control a departmental manager, or director, or chairperson has over his or her operations. The methodology proposed to make these assessments is borrowed from various fields like evaluation. Auditing has much to offer evaluation. Auditing analyzes educational and administrative management elements of an institution. (BW)

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Evaluation, Ethnography, and Auditing in Educational Research: Methodological and Conceptual Comparisons

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TM 840 255

Evaluation has always been a multidisciplinary endeavor. The field, however, has been dominated by a psychometric character and tradition. The emphasis has generally been on outcomes. Recently, ethnography, a qualitative descriptive tool has been added to the repertoire of evalution. This methodological approach is primarily concerned with patterns and processes. This recent addition helps to provide a balanced perspective in evaluation. A thorough review of ethnography's new role is presented in Ethnography in Educational Evaluation (1984).

Auditing has crept slowly into evalution. This is partially a function of the stigma of the term with its association with the detection of fraud in the area of taxation. In addition, evaluators and auditors have been hard pressed to see how auditing could be applied to the field. This brief comparison of the three approaches as applied to educational institutions contributes an understanding and an appreciation of the role of auditors in evaluation.

Background

I have been evaluating educational programs for a number of years and I have had a growing appreciation for the role of management in the educational process. I have seen excellent programs, from an academic perspective, fail in their mission because of mismanagement. Study after study one variable remained constant. The quality of management always had a direct affect on the quality of the educational process. Simultaneously, I felt the tools that we had at our disposal as evaluators were inadequate to assess educational management.

Traditional quantitative techniques, such as psychometric testing, were appropriate for assessing certain educational outcomes in the classroom. Ethnographic techniques were useful in describing how the program worked - the processes and interrelationships of program

practice. Cost benefit analyses represented useful contributions to assessing the relative worth of the educational "treatment", however, they generally fell short of measuring the effectiveness and efficiency of management.

I was given the opportunity to test my hypothesis about the role of management in the educational process, and our methodological deficiencies as evaluators, by accepting a position in the internal audit department of a major university. The basic comparisons presented in this discussion are based on the my experience studying educational programs for seven years and management in education for the last two years. My assessment of internal auditing as it compares with evaluation and ethnography is based on work conducted in such departments as: accounts payable, the personnel department, thirty six academic departments, the library, a teaching hospital pharmacy, chemistry department service centers, and a linear accelerator.

Guiding Principles: Assessment, Description, and Control

The most important distinction between evaluation, ethnography, and auditing is that they are guided by three distinctively separate principles. The underlying principle guiding evalution is assessment. Ethnography is guided by description. Auditing uses description and assessment to establish an opinion on existing fiscal and operational controls in an organization.

Auditing, like ethnography, requires a survey period in which the auditor determines the most important areas of investigation, (aside from those routine or already prescribed areas). This is a typical ethnographic, grounded theory approach (Glasser and Strauss, 1967). The auditor must develop a proposal including a time line and budget to

accomplish the objectives presented in the proposal. The auditor enters into a negotiations process with his or her manager for a determination regarding time budgeted and methodology proposed. The end product is a plan used to assess the degree of control a departmental manager, director, or chairperson has over his or her operations - in the academic or business side of the university.

The methodology proposed to make these assessments is borrowed from various fields like evaluation. Random samples are generated to test attributes of a population. Discovery sampling is often used to identify a particular entity or problem. Judgement sampling or purposive sampling along with interval sampling is probably the most commonly used set of tools in auditing. In general auditors judgement, like the evaluators judgement, takes precidence over statistical sampling. Much of the auditor's data collection process is recorded on spread sheets in a tick and check fashion. This is a residual effect of auditing growing up out of the accounting or financial side of organizations. In addition, budget calculations and inventory calculations are routinely made by auditors. Audits measure the fiscal and operational backbone of an organization. This assessment is critical if the organization is to accomplish its academic mission.

Auditors are concerned with both the financial and operational components of management. Anthropologists or ethnographers have been hired to analyze the processes in a department from a systems perspective to determine if there are any "bottlenecks", dysfunctional organizational structures, and/or conflicting cultural values that inhibit operational activity or productivity. An auditor, like an evaluator or ethnographer is an outsider, which permits the individual greater objectivity. Organizations pick up bad habits much the same as individuals

and they need to be brought to the attention of management. In essence, auditing is a formative evaluation of the management process in educational or business institutions.

Formative Evaluation

Audits consist of ongoing evaluations of management's ability to plan and analyze departmental data for decision making. This may range from budget forecasting to supervising colleagues and staff. Audit memos are used to communicate findings throughout the study. These memos identify key concerns or test interpretations of events or activities. Many problemmatic concerns can be remedied before the final report is issued and therefore need not appear in the final report. This orientation at its best is aimed at serving as a management consultant - aiding and assisting management. At its worst auditing is merely a compilation of compliance issues regarding university and federal rules and regulations.

Like evaluation and ethnography, auditing looks for manifestations of meaning, cognition, competence, and quality. Auditing speaks the language of management; translating budgets, ledgers, equipment rosters and numerous other forms of fiscal information into pragmatic assessments of the present and recommendations for the future. In an educational institution the management function is the support mechanism that enables the departments to successfully pursue their given academic mission. Auditing tests the ability of the infrastructure to support the educational process.

Role and Access

There are many kinds of auditors. One kind is the stereotypically perceived ominous IRS agent who reviews your taxes. Another kind is an

external auditor, who focuses almost exclusively on the fiscal side of an organization's operations. Then there is the internal auditor or operation auditor or management consultant. (See Sawyer 1981, Brink 1982, and Rittenberg 1977 for a review of modern internal auditing). This individual works for the institution as compared with the tax auditor or the external auditor who is an employee of an external agency. The role of internal auditor opens up all doors to the organization. Senior management benefits from the internal auditor's assessment of their operations and as such supports their efforts - often to protect them from external inspections, evaluations, and audits. Senior management generally sends the word out that nothing is to be held back from the internal auditor and as long as the internal auditor demonstrates that he or she is there to help management information flows freely. The auditor has immediate access to information not made privy to most evaluators or ethnographers. Moreover, the auditors works on site every day, like the ethnographer becoming emersed in the daily operations of a department. This opens the auditor up to all sorts of information that reflect the realities of daily operations. When the internal auditor acts as a compliance expert, however, information flows about as freely as a old dried up river creek, regardless of the signals from senior management.

The only significant problem with the label of auditor is that it carries a general stigma. Most individuals unacquainted with the role of the internal auditor still tend to lump all auditors together. They forget about the fact that there is intracultural diversity within all groups. There is also a limit to which anyone can stand individuals probing and testing them or their department. The law of diminishing returns applies to auditing as it does to evaluating. Even in

ethnography where the anthropologist spends the longest period of time in the field comparatively (6 months to a year or more) the natives and the anthropologist must say "its time" (to come home). Time, experience, and open discussion is required to dispel misperceptions and inaccurate assumptions, but the auditors', evaluators', or anthropologists' professional judgement will always be the most significant factor determining native acceptance of the field in the future.

Auditing's Contribution to Evaluation

Auditing's primary contribution to evaluation is in evaluating the management function of an operation. The most significant element of management from an auditing perspective is control. Does management have control of their operation? Control requires valid and reliable data, checks and balances, and security. Accountability is fundamental in management. It is important to identify the location of a problem when it arises as soon as possible if the organization is to be placed back on course. Built-in mechanisms of accountability allow management to monitor and test old and innovative approaches. The security of knowing that the ship is on course allows management to fulfill its most important function - looking toward the future. Auditing focuses on such operational components as a department's: operational efficiency (including productivity), planning and analysis, data for decision making (management information systems), supervision, workspace, staff development, and various manifestations of the quality of management such as record keeping practices. Auditing is able to evaluate management on its own terms. This is exactly where auditing is most useful to evaluation. It adds an insight into the backbone of an

organization using rigorous procedures that are both understood and accepted by those being evaluated.

Reports

Report writing is the most common vehicle of reporting findings to management. Audit reports are as delicate to work with as evaluation reports, although they are generally much shorter. The only significant difference is that the auditor usually has the Board of Trustees behind him or her to make sure departments respond to recommendations and make necessary changes regarding dysfunctional practices. This backup is rarely used in practice, however, if used judiciously this relationship lends sufficient autonomy and authority to auditors to enable them to accomplish their objectives with the least resistance.

The structure of the report is similar to an evaluation report. There is a brief summary of the findings and then detailed findings and recommendations. All of the report findings are supported in great detail and maintained in a separate supporting document. Memos as mentioned are used throughout the audit, much like an interim report in evaluation. A draft report is produced for the department before anyone else reviews the findings. The draft report is often a compilation of audit memos that the department has not satisfactorily responded to at the time of the draft report. The department reviews the report and identifies errors, misinterpretations, or other concerns during an exit conference. Corrections are made and then the final report is delivered to the department. The department responds to each of the findings and recommendations in the report. Their response is attached to the audit report and both are disseminated throughout the chain of command in senior management at the university. The audit department determines whether the responses are adequate and whether follow-up visits and

further analysis is required. This process insures that there are no suprises in the process of reporting audit findings. This formalized process has much to offer evaluation reporting practices.

Politics

No one is free from politics - not even the audit department. Although the audit department theoretically reports to the Board of Trustees, in practice an audit department is linked to a department like business and finance for administrative reasons. This relationship must be treated with great caution. There is the constant potential for the administrative superior to use the audit department as a police force or a simple tool in its own political games. This type of abuse of an audit department destroys its ability to serve as a constructive force within any institution.

Similarly, abuse of the department's power from within must be guarded. Directors interested in empire building may destroy the credibility of their own operations if they implement "search and destroy missions" throughout the institution for their own benefit. Individual auditors, like individual evaluators or ethnographers, also interested in moving up the ladder or retaliating for not being able to move up the ladder may abuse their power. Professional abuses may have the effect of destroying rapport, undermining one's credibility, and inflicting actual damage to individuals personally and to the institution as a whole. There are many built-in review mechanisms to prevent abuses but the potential for harm can not be overstated.

Conclusion

Auditing has much to offer evaluation. Auditing analyzes educational and administrative management elements of an institution.

This is an area that has been studied using traditional evaluation and ethnographic techniques but yielded little insight into the dynamics of educational management. Auditing is able to interprete the ledgers and the processes and procedures of management that serve to facilitate or inhibit the academic mission.

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